

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15777
[Redacted],)	
)	DECISION
Petitioners.)	
_____)	

[Redacted], (petitioners) protest the Notice of Deficiency Determination issued by the auditor for the Idaho State Tax Commission (Commission) dated June 8, 2001 asserting additional income tax and interest in the total amounts of \$5,908 and \$5,235 for 1996 and 1997, respectively.

The petitioners' income tax returns for 1996 and 1997 were selected for audit. Correspondence was sent to the petitioners requesting documentation verifying expenses claimed as itemized deductions and as business expenses. The auditor did not receive any information from the petitioners to support those deductions. Therefore, the auditor issued the Notice of Deficiency Determination referred to above disallowing certain of these deductions.

An appeal of the Notice of Deficiency Determination was filed on behalf of the petitioners. However, no response was received from the petitioners regarding how they wished to proceed with this appeal. No documentation was received from the petitioners to support their claimed deductions. Therefore, the Commission must uphold the auditor's determination.

WHEREFORE, the Notice of Deficiency Determination dated June 8, 2001, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioners pay the following tax and interest (calculated to April 30, 2002):

YEAR	TAX	INTEREST	TOTAL
1996	\$4,395	\$1,746	\$ 6,141
1997	4,165	1,292	<u>5,457</u>
			<u>\$11,598</u>

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioners' right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2002.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2002, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED] Receipt No. [Redacted]
[REDACTED]

ADMINISTRATIVE ASSISTANT 1